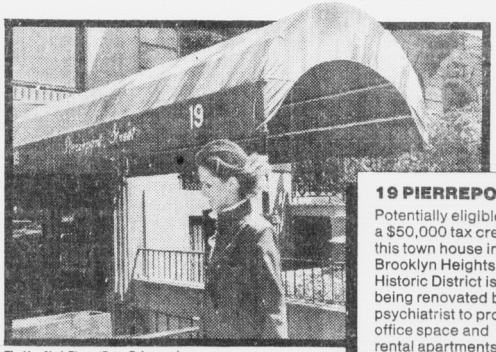
How Law Affects 3 Plans

120 BROADWAY

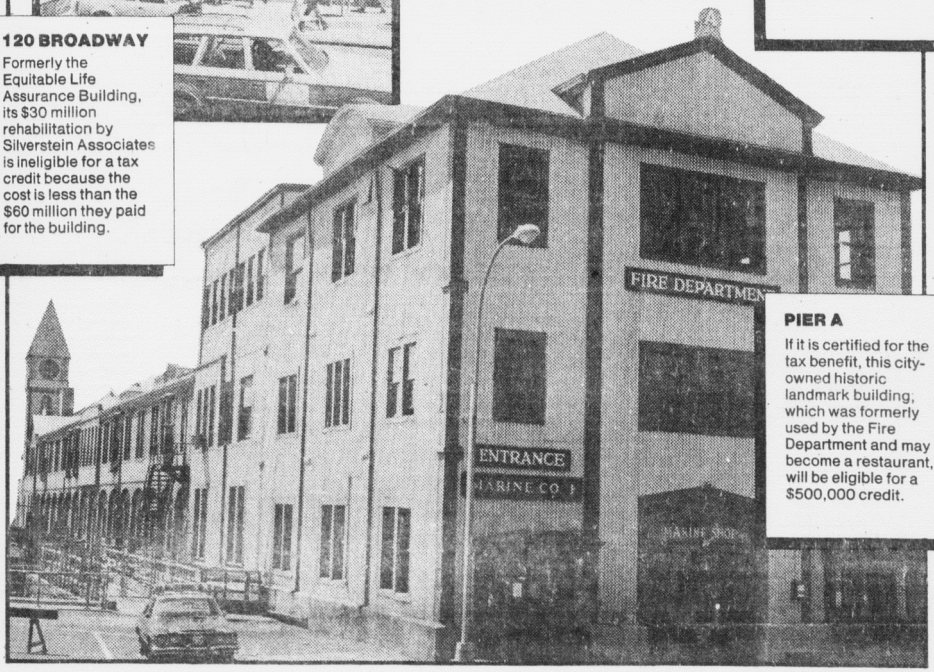
Formerly the Equitable Life Assurance Building, its $30 million rehabilitation by Silverstein Associates is ineligible for a tax credit because the cost is less than the $60 million they paid for the building.



The New York Times / Peter Polymenakos

19 PIERREPONT

Potentially eligible for a $50,000 tax credit, this town house in the Brooklyn Heights Historic District is being renovated by a psychiatrist to provide office space and rental apartments.



PIER A

If it is certified for the tax benefit, this city-owned historic landmark building, which was formerly used by the Fire Department and may become a restaurant, will be eligible for a $500,000 credit.